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July 20, 2006

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

FROM: George O. Saile, Reg. No. 19,572  
28 Davis Avenue  
Poughkeepsie, N.Y. 12603

SUBJECT: Serial #: 10/041,044  
File Date: 01/09/2002  
Inventor: Lim, Y.C.  
Examiner: Do, Chat C.  
Art Unit: 2193  
Title: New Filter Bank for Graphics Equalizer Implementation

Do not enter  
CD  
08/16/06

**RESPONSE TO FINAL OFFICE ACTION**

This is in response to the office action dated June 23, 2006. Please amend the above-identified application for patent as follows:

**CERTIFICATE OF MAILING**

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on August 3, 2006.

Signature  8/3/06

Stephen B. Ackerman, Reg. No. 37,761